IN THE CLAIMS

Please amend the claims as follows:

1. (Previously Presented) A cosmetic gel comprising:

a film-forming agent selected from the group comprising one or more ethyl acrylate/methylmethacrylate copolymers in which the ratio of ethyl acrylate units to methyl methacrylate units in the polymer is in the range of 7.5-8.5: 1.8-2.3, wherein the film-forming agent is emulsifiable with water;

a solvent selected from the group consisting of an aliphatic hydrocarbon or a volatile silicone derivate or combinations thereof wherein the aliphatic hydrocarbon solvent and volatile silicone derivate solvent are not miscible with water and are emulsifiable with the film-forming agent;

a non-ionic emulsifier: and

water:

wherein the gel has an elasticity that is 4 to 5 times greater than the elasticity of the film-forming agent alone and the gel has a softness greater than the film-forming agent.

(Previously Presented) A cosmetic gel, comprising:

a film-forming agent comprising one or more ethyl acrylate/methylmethacrylate copolymers, wherein the film-forming agent is emulsifiable with water;

a solvent selected from the group consisting of aliphatic hydrocarbon solvent and a volatile silicone derivate wherein the aliphatic hydrocarbon solvent and volatile silicone derivate are not miscible with water and are emulsifiable with one or more water-based ingredients;

a non-ionic emulsifier; and

water;

wherein the gel has an elasticity that is 4 to 5 times greater than the elasticity of the film-forming agent alone and the gel has a softness greater than the film-forming agent.

and mixtures thereof.

3. (Previously Presented) The cosmetic gel according to Claim 2 wherein the emulsifier is chosen from the group consisting of alkoxylated alcohols, ethoxylated alcohols, polyglyceryl esters

4.-6. (Canceled)

- (Original) The cosmetic gel according to Claim 1 wherein it additionally contains auxiliary
 cosmetic substances, active cosmetic substances or mixtures thereof.
- (Canceled)
- 9. (Original) The cosmetic gel of claim 1 wherein the aliphatic hydrocarbon solvent has a concentration of 0.01 to 90 percent by weight of the gel.
- 10. (Original) The cosmetic gel of claim 1 wherein the volatile silicone derivate has a concentration of 0.01 to 90 percent by weight of the gel.
- (Previously Presented) The cosmetic gel of claim 2 wherein the non-ionic emulsifier has a concentration of 0.01 to 5 percent by weight of the gel.
- (Previously Presented) The cosmetic gel of claim 2 wherein the water has a concentration of 1.00 to 80 percent of the gel.
- 13. (Canceled)
- 14. (Original) The cosmetic gel of claim 1 wherein the aliphatic hydrocarbon solvent is selected from one or more of isododecane, pentane, hexane, decane, or other isoparaffin.
- (Original) The cosmetic gel of claim 1 wherein the aliphatic hydrocarbon solvent or volatile silicone derivate ranges from 30 to 75% by weight.

- 16. (Previously Presented) The cosmetic gel of claim 1 wherein the volatile silicone derivate is selected from one or more of dimethicone, evclomethicone, or decamethyleyclopentasiloxysiloxane.
- (Original) The emulsifier of claim 3 selected from one or more of Laureth-20, Laureth-23,
 Oleth-20, Steareth-20, Steareth-50, Ceteareth-20, and Ceteareth-30.
- 18. (Original) A cosmetic made with the gel of claim 1.
- 19. (Original) A cosmetic made with the method of claim 13.
- 20. (Previously Presented) An emulsion comprising:

a mixture of a film-forming agent comprising one or more of ethyl acrylate/methyl methacrylate copolymer in which the ratio of ethyl acrylate units to methyl methacrylate units in the copolymer is in the range of 7.5-8.5: 1.8-2.3;

water: and

a non-ionic emulsifier:

wherein the gel has an elasticity that is 4 to 5 times greater than the elasticity of the film-forming agent alone and the gel has a softness greater than the film-forming agent.

- 21. (Previously Presented) The emulsion of claim 20, further comprising an aliphatic hydrocarbon solvent wherein the aliphatic hydrocarbon is not miscible in water but is emulsifiable with the emulsion
- (Previously Presented) The emulsion of claim 20, further comprising a volatile silicone
 derivate wherein the volatile silicone derivate is not miscible in water but is emulsifiable with the
 emulsion

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- 23. (Previously Presented) A gel comprising the emulsion of claim 20 wherein the gel has an elasticity that is 4 to 5 times greater than the elasticity of the film-forming agent alone and the gel has a softness greater than the film-forming agent.
- 24. (Previously Presented) A cosmetic comprising the gel of claim 23.
- (Previously Presented) A sun-blocking cosmetic comprising the gel of claim 23 and a sun blocking agent.
- 26. (Previously Presented) A lotion comprising the gel of claim 23 and an oil.
- 27. (Previously Presented) The cosmetic gel of Claim 1, wherein the amount of the filmforming agent in the gel is in the range of between 0.1 and 15% by weight of the gel and the amount of the solvent is in the range of between 51 and 70% by weight of the gel.
- 28. (Previously Presented) The cosmetic gel of Claim 2, wherein the amount of the film-forming agent in the gel is in the range of between 0.1 and 15% by weight of the gel and the amount of the solvent is in the range of between 51 and 70% by weight of the gel.
- 29. (Previously Presented) The cosmetic gel of Claim 21, wherein the amount of the film-forming agent in the emulsion is in the range of between 0.1 and 15% by weight of the emulsion and the amount of the aliphatic hydrocarbon solvent is in the range of between 51 and 70% by weight of the emulsion.
- 30. (Previously Presented) The cosmetic gel of Claim 22, wherein the amount of the film-forming agent in the emulsion is in the range of between 0.1 and 15% by weight of the emulsion and the amount of the volatile silicone derivate is in the range of between 51 and 70% by weight of the emulsion.